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Corporate Social Responsibility in Vietnam: Systematic Review of Research and Future Directions

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Abstract

While research on corporate social responsibility (CSR) is reaching new territories, the extent to which such literature manifests itself in developing countries is yet to be fully understood. To that end, this study investigates the understanding, evolution, and practice of CSR in Vietnam. A systematic review of the current literature in the recent past (2000-2020) has been embraced in this research. By analysing a total of 143 articles, we demonstrate that there has been visible growth in published articles related to CSR in Vietnam over the last 21 years. However, the most significant gap in the existing literature is the lack of context-sensitive studies. This study is not only the first to provide an enhanced overview of the current state of CSR knowledge in the country but also sets out directions within the CSR research agenda related to Vietnam and potentially other emerging and developing countries.

Keywords

Corporate social responsibility; CSR research; Vietnam; systematic review; context.

1. Introduction

The origins of corporate social responsibility (CSR) have been widely attributed to scholars in the West, and the concept of CSR has become a sub-field of management and organisation studies in its own right (Crane & Matten, 2021; Lockett, Moon, & Visser, 2006; Lortie & Cox, 2018). Various reviews of CSR scholarship have been published (such as Akbari & McClelland, 2020; Amos, 2018; Bass & Milosevic, 2016; Jamali & Karam, 2016; Velte, 2021), and the insights drawn from these articles have identified two main elements in CSR scholarship. First, CSR literature remains highly fractured, and there is currently no universally accepted definition of CSR (Bass & Milosevic, 2016; Schneider, 2020). Secondly, CSR literature has traditionally been associated with ‘Western assumptive logics’, centralising the predominance of market-based forms of organisation in liberal market economies that are typically supported through coherent systems of governance, strong regulatory oversight, and enforcement of contractual rights (Amos, 2018; Jamali & Karam, 2016; Karimova & Goby, 2021; Khan, Lockhart, & Bathurst, 2021; Tilt, 2016).

Since the turn of the millennium over 20 years ago, the literature on CSR has become more complex and multifaceted. In particular, there has been a shift in focus towards the context-dependence nature of CSR. Pioneering contributions that have refocused the discussion on the importance of context in relation to CSR research include Campbell (2007) and Matten and Moon (2008). They proposed that contextual variation across countries, such as institutional frameworks or national business system configurations, may ultimately influence CSR conceptualization (CSR Thinking) and CSR implementation (CSR Doing). Their arguments are strongly supported by empirical CSR studies in developing countries, especially in Asia (Khan & Sulaiman, 2021; S. B. Choi, Feng, Liu, & Zhu, 2019; Dzever & Gupta, 2012; C. H. Kim, Amaeshi, Harris, & Suh, 2013; Yu, Ding, & Chung, 2015). These articles not only suggest that Western values, laws, and free-market conditions do not always accord with the Asian context but also show that CSR in Asia has distinctive features due to institutional constellations such as local socio-cultural values and traditions (Khan et al., 2021; Murphy & Smolarski, 2020; Wang & Juslin, 2009), levels of economic development (Conte, Voller, Covucci, & Siano, 2020; Hong & Kim, 2017), and political system and governance (Rauf, Voinea, Bin Azam Hashmi, & Fratostiteanu, 2020; Khan, Lockhart & Bathurst, 2018).

Still, CSR studies face many challenges in addressing the complexity and fluidity of the Asian context. Given the pressures of globalisation and the expected harmonisation of management practices across cultures, there are many arguments that all organisations should apply the same CSR practice regardless of cultures, religions, and nations (Mazboudi, Sidani, & Al Ariss, 2020). Moreover, there are also weaknesses in how context

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3 has been conceptualised and empirically explored. Davidson (2016), for example, asserts that much of the CSR
4 research tends to underplay the role of context, treating it as background noise rather than an essential part of the
5 problem. In agreement with this, Tilt (2016) questioned the transferability of frameworks and conclusions drawn
6 in the advanced world to different institutional settings, calling for a more nuanced analysis of CSR
7 manifestations. Hence, the need for country studies focused on CSR in Asia becomes particularly critical (Khan,
8 Sulaiman, Nazir, & Ahmad, 2020; Amos, 2018; Jamali & Karam, 2016 Khan, Lockhart & Bathurst, 2020).

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15 In light of the above observations, we seek to obtain an overview of the intellectual structure of this
16 emerging field of research in a developing country. Vietnam is selected as a novel national context for this study
17 because it provides a wholly different environment for CSR. Vietnam is a nation with a distinctive history and
18 cultural admixture. Given its complicated national history – the millennium of Chinese domination alongside the
19 French and American interventions, there is a mixture of Western and Eastern philosophies and a blend of
20 capitalist and socialist values in Vietnam. The rich and complex social and cultural aspects of Vietnam and its
21 heritage of substantial values along with its contemporary, transitional economy consequently reflect not only a
22 context of grand challenges (Ferraro, Etzion, & Gehman, 2015) but also highlight research opportunities to explore
23 CSR in their distinctive and special milieu. However, thus far, insights into the nature and development of CSR
24 knowledge in Vietnam have been scarce (M. Nguyen, Bensemann, & Kelly, 2018). Hence, this article concentrates
25 on dissecting and resolving knowledge gaps of the status of CSR in Vietnam in the recent past (2000-2020) and
26 future research trends by explicitly attempting to answer the following questions:
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37 *RQ1.* How has the state of scholarly research on CSR in Vietnam changed over the past 20 years?

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40 *RQ2.* What are the different types of research methodologies and data analysis adopted to evaluate
41 CSR in Vietnam?
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45 *RQ3.* What are the motivating research directions for future researchers in CSR in Vietnam?
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Answers to the research questions will provide useful insights for researchers interested in CSR in Vietnam by providing a comprehensive clarification of what has been published by accredited scholars and indicating possible gaps in the literature and future direction. There is also a lack of a comprehensive literature review investigating and analysing CSR in a South-East Asian country. Therefore, our literature review contributes to addressing the complexities of the Asian context to understand better the opportunities and limitations of the academic progress achieved in this research field. In the following sections, we describe the methods used to generate our list of journal articles. We also discuss the main elements of our analysis and the

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3 methods we used. The results section contains an extensive analysis of these data, using various bibliometric
4 procedures. Finally, the discussion section presents a five-stage map of CSR development in the Vietnamese
5 context, followed by a discussion on theoretical and methodological directions for future research, which is of
6 potential interest to CSR researchers, policymakers, and managers in Vietnam.
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10 **2. Methodology**

11 **2.1. Defining CSR**

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13 It is widely accepted that there is no universally accepted definition of CSR, which is therefore given disparate
14 interpretations among scholars. To avoid confusion, for this article, we start with an umbrella idea that CSR
15 captures the variety of ways in which the business-society relationship is defined, managed, and practised (Frynas
16 & Yamahaki, 2016). More specifically, we adopt Blowfield and Frynas (2005)'s definition of CSR as 'a
17 responsibility: (a) for their impact on society and the natural environment, sometimes beyond legal compliance
18 and the liability of individuals; (b) for the behaviour of others with whom they do business (e.g., within the supply
19 chains); and (c) to manage their relationship with the wider society, whether for reasons of commercial viability
20 or to add value to society' (Blowfield & Frynas, 2005, p. 503). This approach is in line with the 'progressive view'
21 that an organisation is organised for the interest of society at large or at least has fiduciary responsibilities that
22 extend to a wide variety of stakeholders.
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34 **2.2. Prelude to literature review**

35 Since the turn of the millennium over 20 years ago, Western and Vietnamese scholars have increasingly paid
36 attention to CSR in Vietnam (such as Han, 2016; Huang, Do, & Kumar, 2019; Hieu Thanh Nguyen, Hoang, &
37 Luu, 2019; Tran & Jeppesen, 2016; Van & Nguyen, 2019). To a certain extent, CSR research should be reflective
38 of the development of CSR in Vietnam. To date, however, the literature has proliferated without any attempt to
39 examine whether or not CSR research in Vietnam has appropriately reflected the peculiarities of the Vietnamese
40 context. Motivated by this gap, we amalgamate the literature on CSR in Vietnam in a systematic approach,
41 generally contemplated as 'a specific methodology that locates existing studies selection and contribution, analysis
42 and synthesizes data, and reports the evidence in such a way that allows reasonable, clear conclusions to be
43 reached about what is and is not known' (Denyer & Tranfield, 2009, p. 671).
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53 Systematic literature reviews may serve several objectives. For instance, such a review may contribute
54 towards assessing the influence of different journals (Amos, 2018; Lockett et al., 2006) to obtain an overview of
55 the intellectual structure of a field of research (Akbari & McClelland, 2020; Moon & Shen, 2010; Pisani, Kourula,
56 Kolk, & Meijer, 2017), or to suggest the path to theoretical advancement in a field of research (T. H. Lee, 2017;
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3 Taneja, Taneja, & Gupta, 2011; Zanfardini, Aguirre, & Tamagni, 2016). In this study, we argue that embarking
4 on a literature review is an important foundation for examining, appraising, and mapping the understanding,
5 evolution, and practice of CSR in Vietnam. Therefore, the review methods we deploy aim to obtain the intellectual
6 structure of CSR in Vietnam research. It should also be noted that the translation of literature review research
7 evidence is not always straightforward as it is of paramount importance that the construction, dissemination and
8 the overall nature of research, knowledge obtained, strategy, policy and practice are aligned together (Seuring &
9 Müller, 2008; Winter & Knemeyer, 2013).

16 **2.3. Strategy of our review**

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18 In general terms, systematic literature reviews are grounded on a set of common underlying principles, which
19 implies that such reviews may be guided by varying research questions and systematic approaches (Amos, 2018).
20 In this study, given the scope of social science publications in Vietnam, instead of a quantitative meta-analysis, a
21 qualitative systematic review has been embraced in this research to provide an in-depth evaluation of previous
22 research. Following the methodological advice of Lockett et al. (2006) and Taneja et al. (2011), we structured our
23 review in five steps, as illustrated in Figure 1.

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32 **2.4. Selection of journal articles**

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34 The five steps are explained in more detail below.

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36 **Step 1.** We identified the scheme of the literature review in terms of keywords/phrases, time period, and
37 data sources. Specifically, the collection of literature for this research has been based on the following criteria:

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39 *Data sources.* We systematically searched for peer-reviewed journal articles related to CSR in Vietnam
40 using three prominent databases in business and management: Web of Science (Clarivate Analytics), Scopus, and
41 The Business Source Premier (EBSCO). These electronic databases provided quality because the top-ranked
42 management journals publishing on management research and specialised journals publishing on CSR research
43 were included. They also ensured quantity, as these electronic databases comprise more than one million articles
44 in management and social science research. The selection of databases is consistent with Lockett et al.'s (2006)
45 suggestion that CSR can be regarded as an applied management topic.

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47 *Search terms.* Next, we narrowed the searches by resorting to the root search string “corporate social
48 responsibility” AND “Vietnam*” in the title, topic, or abstract.

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50 *Time period.* Following the introduction of the new Company law in 1999 that reduced entry barriers
51 and signalled a shift in the country’s economic reform, Vietnam has witnessed a significant shift in society since
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2000 (Malesky & Taussig, 2017; M. Nguyen et al., 2018). The years 2000-2020 have accordingly been covered in the review and analyses.

Step 2. The initial search in the electronic databases resulted in 346 articles. Upon scrutinizing the articles, we detected that duplication of journal articles in these databases had substantially increased the number. All articles were then double-checked, and this resulted in 223 articles excluding duplicates, in which 129 articles were from Scopus, 56 were from Web of Science, and 38 were from EBSCO.

Step 3. An extensive bibliographic analysis of the 223 papers was undertaken and independently categorised by authors, year of publication, source (name of journals), title and abstract, and research areas (industry).

Step 4. The title and abstract of all publications were screened independently by the authors to ensure they referred to CSR in Vietnam. To be selected, the study also needs to be published in a language accessible to the reviewers. The screening process resulted in the exclusion of 42 articles, mainly because they did not meet our selection criteria or the study's objectives.

Step 5. The selection process was further refined to determine the number of articles to be reviewed. For an article to be selected, it had to be a full text. The whole process resulted in a final sample of 143 articles for analysis.

A flow chart of reviewed articles following the PRISMA 2009 guidelines is presented in Figure 2.

INSERT FIGURE 2 HERE

2.5. Content analysis

All 143 articles were read and coded independently by the authors in the analysis phase, using NVIVO and Microsoft Excel. For purposes of coding, each article was coded in terms of knowledge type and research focus, as illustrated in Figure 3. According to Lockett et al. (2006) and Moon and Shen (2010), the knowledge type of the articles were classified as (a) theoretical or empirical; (b) if it was theoretical, whether it was normative (concerned with 'oughts' and 'shoulds') or non-normative (concerned with 'hows' and 'whys'); and (c) if it was empirical, whether it was quantitative, qualitative, or a mixed method. Although there is no strict dichotomy between empirical and theoretical research, we intended to identify the main contribution from each article. In terms of research focus, we categorized articles according to the scope and design of the research in the articles, following the categorizations from Orlikowski and Baroudi (1991) and Chen and Hirschheim (2004). Specifically, we used three categorical tools to assess the scope: (i) dominant CSR theme, (ii) key research objectives, and (iii)

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3 theoretical perspectives on CSR in Vietnam, and three tools to assess the research design of the selected articles:
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5 (iv) methodological review, (v) sources and nature of data, and (vi) data testing and analysis.
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9 The process of content analysis was primarily based on the judgement of the authors who separately
10 classified each paper. To establish reliability, a joint revision was undertaken to check for consistency. In the few
11 cases (less than 5 per cent) where doubts or differences of opinion initially occurred, these were resolved through
12 further joint scrutiny of the respective papers. In this way, elements of subjective bias were minimized.
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15 3. Results 16

17 3.1. Distribution by year 18

19 Timeline analysis of the 143 published papers is represented in Figure 4. Despite its introduction to Vietnam in
20 the early 2000s, analysis of the data collected shows that no articles were found in the first five years from 2000
21 to 2004. Only four articles about CSR in Vietnam were published from 2005 to 2011. This tendency may indicate
22 that CSR in Vietnam was a specialist sub-field in the literature during this period (from 2000 to 2011). By
23 comparison, 73 CSR articles were published in China between 1993 to 2007 (Moon & Shen, 2010). Figure 4 also
24 reveals a growing trend after 2011, with 19 articles published between 2012 and 2015 and a continuous increase
25 of publications in the later years, totalling 120 articles published in the most recent years, from 2016 to 2020. In
26 general, nearly 85 per cent of articles were published over the last five years: 2016 (12 articles), 2017 (13 articles),
27 2018 (18 articles), 2019 (22 articles), and 2020 (55 articles). Despite an uncertain trough in publications in 2014,
28 the data authenticates a stable and growing interest among researchers in the concept of CSR in Vietnam, which
29 could be explained by an accelerated change in public perceptions over the role of business in relation to social
30 needs and goals. Extreme socially disruptive events like COVID-19 may have further contributed to the overall
31 trend in the growth of published papers focusing on CSR in Vietnam, with a peak in the number of publications
32 in 2020. This trend consequently predicts a long-term development of CSR in Vietnam in the upcoming years.
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49 3.2. Distribution by journals 50

51 Overall, 83 international journals have served as outlets through which CSR research focused on Vietnam have
52 been published in the studied period (2000-2020). Table 1 shows the list of journals, indicating that Sustainability
53 published the greatest number of papers (12). This is followed by the Journal of Asian Finance, Economics and
54 Business (11), Management Science Letters (11), Journal of Cleaner Production (6), Journal of Business Ethics
55 (5), Journal of Sustainable Tourism (4), Accounting (3), Corporate Social Responsibility and Environment
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3 Management (3), and Social Responsibility Journal (3). 11 of the journals published two papers each, while the
4 remaining 63 journals published one paper each. In terms of content, these journals can be divided into five main
5 subject categories: (A) Sustainability and CSR (42 articles); (B) International Business, Economics & Finance
6 (31); (C) Management and Organizational studies (38); (D) Other-specific management fields (21); (E) Marketing
7 & Communication (11). Although most articles were published in journals related to sustainability and CSR, our
8 results suggest that CSR in Vietnam research also covers multiple research areas, indicating multi-disciplinary
9 perspectives on the topic. The data also highlights the contribution of quality journals to the CSR in Vietnam
10 literature and supports practitioners and researchers in different discipline areas.

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3.3. Distribution by industry

The published papers were also categorized into different industries. The category of ‘General - Cross-industry’ was the group with the greatest number of publications compared to other industries. Corresponding to Table 2, the second most noticeable sector was the Textile, Garment and Footwear industries (12 per cent), followed by Tourism and Hospitality (10 per cent). These findings are not surprising because these industries, despite being dominant contributors to the country’s high growing export-oriented economy, have been criticized for their heavy use of labour (Nayak, Akbari, & Far, 2019), enormous plastic waste footprint (Hien TT Nguyen, Costanzo, & Karatas-Özkan, 2020), and toxic chemicals discharged into the environment (T. T. H. Phan et al., 2020; Quan-Hoang Vuong et al., 2021). Therefore, firms operating in these sectors have faced market-driven pressures to implement green practices and adopt CSR-oriented standards to cope with progressive customer demand and trade barriers when trying to integrate into the international markets. Other industries that were researched by more than two papers included Healthcare (8 per cent), Food and Beverage (8 per cent), Banking (4 per cent), Software (4 per cent) and Logistics (3 per cent).

INSERT TABLE 2 HERE

3.4. The nature of CSR knowledge

Table 3 shows that empirical papers have significantly outnumbered theoretical articles in the sample, with only three articles being classified as non-normative theoretical research (Patterson & Rowley, 2019; Phan Van & Podruzsik, 2018; Tien & Hung Anh, 2018). These results are consistent with the general pattern in CSR research in Asia, as noted by C. H. Kim and Moon (2015) and CSR research in developing countries in Amos (2018). The absence of conceptual papers with a dominant framework about CSR in Vietnam may also reflect the early stage of this stream of research. This is a common observation in the history of science, where a discipline is in its

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3 infancy with no influential mainstream sources to outline an implicit common awareness or knowledge (Akbari
4 & McClelland, 2020). Table 3 also reports that a large majority, 94 out of 140 papers (67 per cent), was
5 quantitative with respect to the research design. In contrast, only 22 out of 140 papers (16 per cent) were qualitative
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7 in orientation, followed by relatively few papers that used a mixed-method (24 out of 140 papers). This is a
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9 surprising finding as it contrasts with the results of Amos (2018) that show an emphasis on qualitative approach
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11 among CSR research in developing countries.
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INSERT TABLE 3 HERE

Figure 5 shows that despite a prevalence of qualitative articles at the early stage, the number of quantitative articles increased steadily between the two recent five-year intervals, 2011-2015 and 2016-2020. This indicates that studies related to CSR in Vietnam have focused on testing theories or frameworks with their origins firmly rooted in advanced economies rather than theory generation. To a certain extent, these trends suggest the absence of contextualisation efforts, in which researchers may fail to thoroughly investigate the peculiar institutional constellations and characteristics of the country and its influences on the adoption and transition of CSR as a Western concept in Vietnam. Given the context-specific relevance of CSR, it may be imperative that scholars pay more attention to explore interpretations (by using qualitative research) about how CSR is understood and the nature of CSR activities undertaken in Vietnam, as suggested by Jamali (2010).

INSERT FIGURE 5 HERE

3.5. The focus of CSR research

Dominant CSR themes

As an academic field, it is expected that CSR in Vietnam research will exhibit a number of different focuses reflecting different aspects of CSR. In this section, we classified the dominant themes of the articles by four areas, namely social, ethical, environmental, and labour-related, followed by a report on how this may have changed over time. The social category refers to a relatively long-standing focus for CSR research, approaching CSR from a wider and holistic perspective which encompasses simultaneously environmental, ethical, and social aspects. The other categories are based on dimension-focused evaluations of CSR. In particular, the ethical aspect of CSR is another well-established focus of research evidenced by a number of dedicated CSR studies looking at codes of conduct, moral standards, and ethical responsibility. The environmental theme has recently emerged as a distinct focus for scholars, valuing environmental responsibility in its own right. Similarly, the labour dimension refers to CSR studies to delineate an appropriate approach to, and normative reference for, employment relations

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3 that may encompass freedom of association, non-discrimination, occupational health, and safety and working
4 conditions.
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7 Given highly permeable boundaries, in cases when an article was identified for two or more CSR themes,
8 it was assigned to the thematic category that appears to be the dominant discussion of the paper. To arrive at a
9 decision, the methodology, results, and discussions sections had to be read carefully before deciding whether the
10 article should be included in a particular thematic focus in the review. Any such classification will consist of some
11 overlaps and lacuna. We contend, however, that this classification is aligned with other reviews (e.g., Lockett et
12 al., 2006; Moon & Shen, 2010; Taneja et al., 2011) and echoes practical management distinctions.
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16 The percentage of articles by the four dominant themes is presented in Figure 6. The data indicate that
17 articles on the 'Social' theme dominate, accounting for 62 per cent of the articles. The remaining themes, 'Ethical',
18 'Labour-related', and 'Environmental', account for 15 per cent, 11 per cent, and 12 per cent respectively. The
19 overwhelming dominance of the 'Social' theme is not surprising given our knowledge of the characteristics of
20 CSR research in developing countries (Amos, 2018). Arguably, CSR remains the preferred term in describing the
21 role of business towards community development. Also, social issues are given prominence over other issues, and
22 there is a strong tendency for scholars to emphasise philanthropic practices in developing countries (Jamali &
23 Karam, 2016).
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37 Figure 7 shows that the number of articles focused on the environmental theme and the labour-related
38 theme increased significantly in the five-year intervals from 2016 to 2020. Although seeking explanations for this
39 pattern is beyond our objectives, one might suggest that it reflects the observation in recent years that the
40 Vietnamese government has started to pay attention to environmental issues (Fadly, 2020; Ortmann, 2017) and
41 employment relations to address the growth of labour disputes and strikes during the past decade (Anner, 2018;
42 Phuong, 2017). In this regard, the relatively low prevalence of articles focused on ethics-related topics in the five-
43 year intervals from 2016 to 2020 is particularly puzzling, given that Vietnam is characterized by opaque regulatory
44 climates, weak institutions, rampant corruption, and widespread unethical business practices associated with a
45 robust spirit of pragmatism (N. C. Pham, Shi, Fogel, Li, & Pham, 2020; M. C. Vu, 2019).
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55 *Research objectives*

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57 We categorised the studies across seven types on the basis of the core research objective, namely Argumentative
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3 (e.g., containing facts from other articles); Compare and Contrast (e.g., comparing different theoretical
4 viewpoints); Cause and Effect (e.g., tracing expected results from a particular policy); Report (e.g., summarising
5 the situation to date; identification of the main issue or concern; a breakdown of the elements of this main issue
6 and recommendations on how to address the issue based on research on the topic), and Interpretive (e.g.,
7 supporting a hypothesis statement and findings). Table 4 shows that 77 per cent of the CSR in Vietnam research
8 has focused on tracing cause and effect to test a theoretical framework. There has also been a greater emphasis on
9 interpretive and analytical articles (10 per cent and 7 per cent respectively) than report and argumentative articles
10 (1 per cent) and compare and contrast (3 per cent).

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Review of theoretical perspectives

Following the selected (143) articles, we grouped the papers into three categories: those that used a single theoretical perspective; those that combined two or more theories; and those that did not specify their theoretical framework. Table 5 indicates that, over the studied period (2000-2020), CSR in Vietnam research has drawn predominantly on a single theoretical perspective (33 per cent) to support their findings and conclusions. However, it is mind-boggling that 37 per cent of papers did not specify their theoretical perspectives.

INSERT TABLE 5 HERE

Table 6 summarizes the dominant theories used in CSR in Vietnam research. In this table, we follow Frynas and Yamahaki (2016), in which conceptual frameworks or models directly associated with a CSR context, such as Carroll's pyramid and triple bottom line theory, were excluded. Stakeholder theory is the most prominent theoretical lens with 37 articles, which have focused mainly on explaining the impact of CSR on organizational performance (Kabir & Thai, 2017; Xie, Jia, Meng, & Li, 2017) and the stakeholders' impact on CSR-related activities (C. Kim, Kim, Marshall, & Afzali, 2018). The dominance of stakeholder theory matches prior reviews by Pisani et al. (2017), Ho Lee (2017), and Frynas and Yamahaki (2016). Other dominant theories include agency theory (15 articles), signalling theory (9 papers), and institutional theory (8 papers). These theories have been considered a conventional group of theories of CSR research by Amos (2018). This suggests that scholars have applied 'conventional wisdom' when it comes to selecting theories to ground their research in CSR in Vietnam.

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As shown in Table 6, scholars have borrowed theories from different fields, such as sociology (social capital theory, structural holes theory, and social identity theory), economics (Gray et al.'s economic-based theories, agency theory and institutional theory) and psychology (Lewin's field theory, attachment theory, self-

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3 consistency theory, social exchange theory and theory of reasoned action), in researching CSR in Vietnam. These
4 theories, with their explanatory power, have been useful in understanding the predicting, mediating, and
5 moderating roles of CSR in the context of Vietnam. For example, the application of Lewin's (1951) field theory
6 has been used to explain the moderating role of CSR in the effect of organizational ambidexterity on
7 entrepreneurial orientation (Tuan, 2016b), and the predicting role that CSR played on the relationship between
8 psychological contract and knowledge sharing among employees (Tuan, 2016c). On the other hand, Canh, Liem,
9 Thu, and Khuong (2019) have used signalling theory to explain the effects of CSR (as a decent signalling channel)
10 on the performance of Vietnamese manufacturing firms. Institutional theory, on the basis of its deep-seated
11 tradition in social sciences, has been a useful theoretical lens for understanding the impacts of the institutional
12 environment on the CSR behaviours of firms (Do & Nguyen, 2020; H. T. T. Pham, Jung, & Lee, 2020). Moreover,
13 it also offers more critical and sociological interpretations by either comparing and contrasting in terms of cross-
14 country aspects (Cox & Le, 2014; Xie et al., 2017) or studying the effectiveness of CSR strategies in the different
15 institutional environments of home or host countries (Han, 2016; C. Kim et al., 2018).

26 *Methodological review*

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28 Figure 8 shows that structured and semi-structured questionnaires (93 papers) have been the most dominant
29 surveying instrument among CSR in Vietnam articles. Interviews and analysis of secondary database sources (as
30 known as database research) are also popular research design methods, followed by case studies. Experimental
31 research, focus group (including expert panel approach), and observations are less popular methodologies, while
32 action research has not been employed in the dataset. These results are consistent with Egri and Ralston (2008).

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INSERT FIGURE 8 HERE

41 *Sources and nature of data*

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43 The surveyed articles have collected data either from primary or secondary data sources. Articles involving both
44 sources have been categorised as mixed sources. Most articles in our sample rely on primary sources of
45 information (Figure 9), representing a significantly distinct pattern from CSR research more widely (Taneja et al.,
46 2011). This may suggest reduced availability of databases related to CSR in Vietnam, reflecting the inherently
47 weak 'CSR institutional infrastructure' of developing countries, as suggested by Jamali and Neville (2011). The
48 most commonly used secondary data sources are annual reports of companies, audit reports, factory inspection
49 reports, the Vietnam Enterprise Survey, and the Vietnam Technology and Competitiveness Survey.

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51 Data were also classified by time horizon as longitudinal or cross-sectional (Sekaran & Bougie, 2009).
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53 Longitudinal studies gather data at two or more points in time, while cross-sectional studies collect data at one
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3 particular point in time. Figure 9 shows a predominance of cross-sectional studies that represent two-thirds of the
4 total, once again in contrast to the findings of Taneja et al. (2011).
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9 With respect to firm types, one of the areas that have received relatively less attention within the research
10 agenda pertains to the role of small and medium enterprises (SMEs) in CSR in Vietnam. In particular, only five
11 articles in our sample specifically investigated CSR in SMEs (Malesky & Taussig, 2017; Nhat Minh & Bich-
12 Ngoc Thi, 2020; Phan Van & Podruzsik, 2018; Tran & Jeppesen, 2016; Van & Nguyen, 2019) and one article
13 focused on CSR in the context of family firms (Hien TT Nguyen et al., 2020). According to Jamali, Lund-
14 Thomsen, and Jeppesen (2017), this may suggest a sceptical view among scholars that the engagement of
15 Vietnamese SMEs with social and environmental standards is spontaneous and symbolic of masking and
16 mitigating their noncompliance with fundamental principles and basic tenets of CSR.
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24 Moreover, in Vietnam, the government governs the society with socialist doctrine. Despite the increasing
25 diminution of state ownership, state-owned enterprises still retained favoured status in the country. These
26 characteristics set out a novel context for CSR in Vietnam research, as evident in a number of recent papers
27 investigating the role of CSR practices in public sector organisations (Huy & Phuc, 2020; Limbu, Pham, & Mann,
28 2019; Tuan, 2016a), the role of the government in the development of Vietnamese agricultural cooperatives – a
29 socially-oriented business (Cox & Le, 2014), and the impact of state/government ownership on CSR engagement
30 of firms (D. Choi, Chung, Kim, Kim, & Choi, 2020; Hoang, Abeysekera, & Ma, 2019; Kabir & Thai, 2017;
31 Luong, Jorissen, & Paeleman, 2019; A. H. Nguyen & L. H. Nguyen, 2020; H. T. T. Pham et al., 2020; K. A. Vu
32 & Buranatrakul, 2018).
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41 *Data analysis*

42 All empirical papers tested either a hypothesis or a research question, and most quantitative studies carried out
43 validity and reliability tests. Exploratory factor analysis (EFA) and confirmatory factor analyses (CFAs) are the
44 most popular statistical tests of convergent and discriminant validity. At the same time, Cronbach's alpha is used
45 to test the reliability (internal consistency) for each factor. However, in some of the studies based on secondary
46 data, those tests were not carried out (such as Malesky & Taussig, 2017; L. T. Nguyen & K. V. Nguyen, 2020; H.
47 T. T. Pham et al., 2020). This may indicate that researchers assume that already published secondary data do not
48 require further assessments of validity or reliability. Figure 10 shows that the most dominant quantitative research
49 techniques are structural equation modelling (a combination of factor analysis and multiple regression) together
50 with descriptive statistics, followed by regression analysis, correlation analysis and variance analysis. Partial least
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3 squares SEM (PLS-SEM) is more favoured than covariance-based SEM (CB-SEM) in many studies and this may
4 be due to its suitability with small sample sizes, non-normal distribution, and exploratory research purposes (T.
5 T. H. Phan et al., 2020). Among the qualitative techniques, content/thematic analysis and case analysis are the
6 most frequently used. Propensity Score Matching analysis, percentage, instrumental variable method, and
7 interpretive structural model analysis complete the list.
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INSERT FIGURE 10 HERE

4. Discussion

4.1. CSR as a research field

Our comprehensive review of 143 articles on CSR in Vietnam, published from 2000 to 2020, identified four main features. First, CSR studies focused on Vietnam have a life cycle that is currently increasing or pre-maturity. This observation is not surprising as CSR adoption has a relatively short history in Vietnam. In 2012, there was a turning point in the growth of CSR in Vietnam research, most likely as an academic response to the increased integration of the country in the global economy. Growth in CSR research is therefore expected to grow in the forthcoming years in Vietnam. Second, CSR in Vietnam is heavily empirical and increasingly quantitative, with a scant proportion of normative and non-normative theoretical articles. This may suggest that researchers are testing Western-style theoretical frameworks by using empirical data from Vietnam. Our examination also indicates that most of the studies in our sample failed to propose a research design capturing the complexity of the Vietnamese context, which represents a reason for concern since CSR practice is strongly context-dependent, as suggested by Örtenblad (2016).

Third, CSR in Vietnam research has emphasised social issues over environmental responsibility. Our analysis also found that many studies are based on predominantly Western definitions of CSR. Therefore, a lack of research focus on the environmental aspect of CSR is not surprising because this aligns with Dahlsrud's (2008) finding that the environment received, by a significant amount, the lowest ratio of the five dimensions kernel to CSR definitions (namely environment, social, labour, and ethical voluntariness), and Carroll's (1999) finding that the environment was not featured in early definitions of CSR. However, given the recent emphasis on ecological sustainability by the Vietnamese government and business leaders, our analysis suggests that CSR in Vietnam research may gradually shift from general ethical concerns and emphasise harmonious human relationships to concerns about the environment.

Fourth, studies of CSR in Vietnam are not dominated by a particular theoretical approach. The lack of a clear dominant paradigm is illustrated by an imbalance between theoretical and empirical CSR knowledge. A

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3 large fraction of the studies is not theoretically informed. Even if they are, the purpose of using theories and
4 models is rarely stated in detail. The absence of a dominant CSR paradigm suggests that CSR in Vietnam could
5 best be described as in a continuing state of emergence, consistent with findings in the status of CSR in China in
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7 2007 (Moon & Shen, 2010). The recent increase in the number of theories and the adoption of mixed-theory
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9 research in recent years seems to indicate a gradual growth and sophistication of the field.
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11 12 13 **4.2. CSR as a concept**

14 The arena of CSR in Vietnam, as we have made evident above, constitutes an emerging stream of literature
15 consisting of divergent perspectives on the topical, theoretical, and methodological fronts. However, we argue
16 that the most significant gap in CSR in Vietnam research is the absence of context-sensitive studies. Bridging this
17 gap requires researchers to take into account the peculiar institutional constellations and characteristics of
18 Vietnam. To provide a more solid foundation for future CSR research focused on Vietnam, we propose a model
19 of CSR development in the Vietnamese context. This aims to reduce some of the complexity of context and enable
20 scholars to identify potential gaps or unexplored connections between the context and the literature. The basis of
21 the model consists of five stages, namely Ethics-driven CSR, Pragmatic CSR, Socialist-driven CSR, CSR Identity,
22 and CSR Integration. These stages are discussed in depth below.
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32 *Stage 1: Ethics-driven CSR*

33 Throughout its history, Vietnam has been influenced by ‘*tam giao*’ (literally “three teachings”), a blend of
34 Confucianism, Taoism, and Buddhism, and this has fostered an ethics-driven CSR. For example, the core of
35 Vietnamese Confucianism consists of five elements, namely ‘*Nhan*’ (humanity and benevolence), ‘*Nghia*’
36 (righteousness), ‘*Le*’ (propriety); ‘*Tri*’ (wisdom) and ‘*Tin*’ (honesty and faithfulness). Together they promote self-
37 cultivation, benevolence towards others, symbiosis in human relationships and a desire to contribute to the
38 community. In a similar sense, Buddhism’s common principles of The Four Noble Truths, The Eightfold Path and
39 The Law of Karma, and the notion of compassion for all living beings, has also established ethical standards to
40 counter excessive selfishness and individualism, guiding Vietnamese people to righteousness, ethical conduct,
41 and justice (Vu & Tran, 2021). Taoism, through the concept of yin-yang, has also offered a worldview based on
42 the natural approach to life, which involves reciprocity, moderation, and detachment as a path to the cultivation
43 of virtues (Jamieson, 1993). Taoism differs from Confucianism in that it does not preach to people how they
44 should live but instead follows the laws of nature and affirms the goodness of human nature to encourage humility,
45 impartiality, and control over passions. Such long-lasting ethical foundations embedded in Vietnam’s religion and
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3 philosophical beliefs uphold responsible business practices and, therefore, potentially influence the manifestations
4 of CSR in Vietnam before its adoption from the West.
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6 7 *Stage 2: Pragmatic CSR*

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9 Throughout Vietnamese history, commerce was discouraged. During feudalism, merchants were placed on the
10 lowest of four grades in the official Vietnamese social hierarchy due to the view that they did not produce any
11 goods (Q. H. Vuong et al., 2018). Therefore, despite some periods of artisan entrepreneurship, economic life was
12 mainly agrarian and village-oriented, and small-scale commerce was usually reserved for women and Chinese
13 traders (Jamieson, 1993). In the mid-19th century, capitalism was introduced during the French colonization.
14 However, under colonial rule, economic activity mostly served foreign rulers and a small class of wealthy
15 Vietnamese. After the reunification in 1975, the government implemented a centrally planned economy that
16 banned private property rights and free-market activity (Edwards & Phan, 2014). Hence, for a long period of
17 Vietnamese history, rational business culture was absent.
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21 Business thinking only started to take root in society in 1986 with the adoption of ‘*chinh sach mo cua*’
22 (an open door), a liberal and multi-sector pro-market policy (Q. H. Vuong, 2014). However, the main target for
23 Vietnamese enterprises during this period was economic growth and profitability, which often resulted in
24 pragmatic business decisions (Edwards & Phan, 2008). The escalation of competitive dynamics and the weak
25 regulatory regime also created enabling conditions for unethical business practices to flourish (Anner, 2012). The
26 first Commercial Law was only officially enacted in 1997 and considered a fundamental landmark to prevent
27 irresponsible acts that adversely affect the commercial environment (Edwards & Phan, 2008). This suggests that
28 in the period from 1986 to 1997, it was likely that there was either an absence of a holistic perspective towards
29 CSR in Vietnam or there was a pragmatic CSR conceptualisation towards economic responsibility, which
30 emphasized economic profit as merely the social responsibility of business.
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45 46 *Stage 3: Socialist-driven CSR*

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48 Vietnam remains a one-party system led by the Communist Party of Vietnam (CPV) since 1954 in the North and
49 since 1975 over the whole country (Gainsborough, 2010). In the period from 1975 to 1986, the government was
50 responsible for assigning jobs and ensuring equal distribution of wealth and access to education, basic health care,
51 food and clothing (Edwards & Phan, 2014). Together with the provision of a socialist contract (i.e., job security
52 and stable benefits), workers were also treated with respect, kindness, and flexibility (Tran & Jeppesen, 2016). At
53 the cultural level, the government encouraged solidarity, guild culture, philanthropic endeavours in order to
54 promote social harmony and cohesion in a socialist-collectivist society (Jamieson, 1993). Although since 1986,
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3 the socialist safety net has shrunk with the advance of capitalist practices, the dominance of CPV is still present
4 in contemporary society (Q. H. Vuong, 2014).
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7 The CPV retains prerogative powers in a wide array of state-owned enterprises (SOEs) and joint-stock
8 industrial companies, and its influence on business activities remains profound (Q. H. Vuong, 2014). This results
9 in a situation where social duties (i.e., towards socialist aspirations) overlap with and sometimes prevail over
10 business (i.e., maximising firm value). For example, a longitudinal study reported that state ownership enhances
11 voluntary disclosure of employee-related CSR information (regarding workers care and welfare) among
12 Vietnamese listed non-financial firms (K. A. Vu & Buranatrakul, 2018). Another study also pointed out that
13 Vietnamese firms have shown a tendency to follow government calls to contribute to community development
14 projects (Kabir & Thai, 2017). In tandem with these political pressures, the government also asserts its legislative
15 dominance to govern business activities with socialist doctrine (T. Vu, 2010). For example, state legislation
16 generally aims to protect the working class from discrimination and exploitation (Rodan, Hewison, & Robison,
17 2001) through restrictions on regular working hours, strict conditions for dismissal, and an employer's health and
18 safety obligations (Clarke, Lee, & Chi, 2007). Moreover, the Labour code also protects marginalised groups in
19 society, such as female employees who are granted additional rest breaks, shorter regular working hours, and a 6-
20 month paid maternity leave (K. D. Nguyen, Nguyen, Nguyen, & Tran, 2021). Therefore, one may deduce that the
21 development of CSR in Vietnam is representative of a new form of socialist ideology. The orientation of CSR
22 practices among businesses in Vietnam towards social welfare and employees have been driven by the initiatives
23 of the socialist government.
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39 *Stage 4: CSR Identity*

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41 The economic liberalization after the Law on Foreign Investment in 1987 brought Western CSR into the
42 Vietnamese market. Since 2000, many Vietnamese enterprises in labour-intensive and trade-oriented industrial
43 sectors have mimicked and accepted international standards relating to working conditions, rights, health and
44 safety issues, and wage conditions due to pressures from foreign purchasers (S. Y. Lee, 2016; Newman, Rand,
45 Tarp, & Trifkovic, 2018). Consequently, new industry standards and practices based on respect for people,
46 communities, and the environment have gradually developed. CSR issues have also penetrated the government
47 agenda, with the Chamber of Commerce and Industry of Vietnam (VCCI) and the Ministry of Labour, War
48 Invalids and Social Affairs also establishing CSR campaigns, particularly in the garment industry (Tran, 2011).
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57 However, presently, the country still lacks a public CSR policy. Currently, TCVN ISO 26000:2013,
58 which the Ministry of Science and Technology published in 2013, is the only official guideline for CSR practices
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3 in Vietnam. Moreover, the government displays weak enforcement and considerable deficiencies in addressing
4 regulatory voids (Anner, 2018). For example, despite the maximum regular working hours of 48 hours per week,
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6 no tools are available to ensure employers are compliant, especially in small and medium-sized textile factories
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8 (Tran & Jeppesen, 2016). In addition, legislation may not capture the changing expectations of society regarding
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10 the behaviour of companies (Blowfield & Murray, 2014). Therefore, other efficient facilitators of CSR are needed
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12 in Vietnam.

13 14 15 *Stage 5: CSR Integration*

16 CSR only started to evolve in the country in 2010 (UNIDO, 2013). This is observed in the case of international
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18 and non-governmental organisations (NGOs) which promoted sustainable business practices (Tran, 2011;
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20 Trifkovic, Markussen, Newman, & Rand, 2018) and a shift among Vietnamese enterprises to a more proactive
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22 approach to CSR assessment, auditing, and accreditation for access to the global market (Anner, 2018; Vo &
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24 Arato, 2020). Additionally, a new Vietnamese working class with a greater awareness of their rights and global
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26 issues such as business ethics, gender equality, work-life balance, slavery, and climate change has emerged
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28 (Edwards & Phan, 2014), creating a more favourable environment for CSR to evolve in Vietnam.

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30 Growing ecological concerns globally have also led to a call for greater regulation of business practices
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32 in Vietnam (Newman et al., 2018; X.-H. Nguyen & Trinh, 2020). In particular, Vietnam has reiterated its
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34 commitment to the UN's 2030 Agenda for Sustainable Development (Agenda 2030) and its 17 Sustainable
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36 Development Goals with 169 specific targets. Moreover, to foster further integration into the global economy, the
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38 Vietnamese government has been under pressure to participate in new-generation free trade agreements, which
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40 deal with the diverse aspects of CSR. For example, Vietnam has recently ratified the Comprehensive and
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42 Progressive Agreement for the Trans-Pacific Partnership. This free trade agreement promotes CSR and
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44 compliance with international standards on labour rights and environmental protection (Khan, 2018). Those
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46 driving factors are expected to facilitate the development of CSR in Vietnam.

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48 However, explosive economic growth in Vietnam has brought along social problems and widespread
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50 scandals directly associated with multinational and local businesses (M. Nguyen et al., 2018). In this period, one
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52 of the barriers to CSR development is the government's control over civil society institutions through bureaucratic
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54 structures at central, provincial, district and local levels. For example, independent unionism is illegal in Vietnam
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56 (Clarke et al., 2007), while NGOs do not enjoy the same independence from the state that is observed in the West.
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58 Another civil society institution that can have an impact on CSR development is the media. Still, in Vietnam, the
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60 state also retains tight control over the press through state-run media (Gainsborough, 2010). Media ethics in

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3 Vietnam is another obstacle to the development of CSR. The press has been criticized as an agent of business and
4 for receiving bribes (TN News, 2011). Therefore, media ethics violations may contribute to increased public
5 scepticism over CSR as a PR strategy or crisis communication strategy to minimize a tarnished reputation
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7 (Bilowol & Doan, 2015).
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10 **5. Conclusions, implications, and future studies**

11 **5.1. Future Research Agenda**

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13 This part sets out promising trajectories for new CSR in Vietnam research that will help to extend the field. First,
14 CSR in Vietnam research should shift from description to theorization explicitly tied to the context of Vietnam.
15 This is exemplified by Nguyen et al. (2018), which proposed a conceptual framework for CSR in Vietnam. The
16 'how' and 'should' aspects are important starting points for CSR in Vietnam research to keep pace with changing
17 practices and societal expectations. Second, further research should pay closer attention to the complexity of
18 context to reflect its embeddedness and multi-level nature. For example, the frameworks of Athanasopoulou and
19 Selsky (2015) and Matten and Moon (2008) can open up CSR in Vietnam research field to new research designs.
20 This direction is illustrated by Wrana and Diez (2018), who applied a multi-level analysis to investigate the
21 relationship between the adoption of CSR standards and business performance (firm-level), the varying impacts
22 of spatial proximity to MNEs (district level), and the importance of regional institutions (province-level) on the
23 implementation of global CSR certificates among private domestic firms in Vietnam.
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36 Another important concern is the need for methodological diversification. Although empirical studies
37 that employ surveys have dominated CSR research focused on Vietnam, the direct application of measures derived
38 from other countries may yield invalid results. Therefore, more qualitative research would be more appropriate,
39 especially since the CSR phenomenon is still not well defined in Vietnam. As one of the pioneering contributions,
40 Tran and Jeppesen (2016) employed in-depth semi-structured interviews and document analysis and was the first
41 to bring in the voices of managers and local workers in small and medium-sized enterprises in Vietnam as a way
42 of explaining some of the core propositions of institutional theory in the context of formal and informal CSR
43 practices in the Vietnamese textiles, garment, and footwear manufacturing sectors.
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52 In addition, our analysis has illustrated the absence of action research, causing concerns over the current
53 purpose of CSR in Vietnam. As Athanasopoulou and Selsky (2016) suggested, CSR researchers have a duty not
54 only to study how CSR practices take place in a local context but also to identify pitfalls and recommend modest
55 or radical changes in CSR practices. Thus, we encourage researchers to work actively with practitioners on day-
56 to-day CSR issues to improve CSR practices in Vietnam.
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3 Finally, our review shows that topics related to environmental CSR seem to be the area that is addressed
4 least often. The lack of research pertaining to environmental issues suggests that CSR in Vietnam research may
5 not keep up with the new global forces and trends. However, there is an increasing public awareness and
6 mobilization around environmental aspects of CSR due to the severe air pollution and active engagement in social
7 media, which may provide new momentum for CSR development in Vietnam.
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10 11 12 **5.2. Practical implications**

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14 In light of our analysis, CSR in Vietnam is an emerging item for civil society, the Vietnamese State and Party,
15 and Vietnamese businesses, at the firm and sector levels, at home and abroad. Therefore, our conclusions also
16 have practical implications. Firstly, it may help managers gain a deeper understanding of the political, economic,
17 institutional, and societal dynamics that may shape the growth of CSR in Vietnam. Moreover, this study raises
18 the central question of the role of civil society organizations by offering wider insights into the peculiarities of the
19 Vietnamese context. In the early development of CSR in Vietnam, civil society actors were less influential in
20 Vietnam than in the West. Therefore, the categorization of research on CSR in Vietnam may help practitioners
21 design strategies that can expand the space for civil society activism. This study also serves as a call for
22 Vietnamese authorities to address societal issues such as pollution and labour exploitation by advancing CSR.
23 The party-state system, strongly influenced by the Communist Party, has been the dominant feature in the
24 Vietnamese business system. On the one hand, this authoritarian background challenges core theoretical
25 assumptions of CSR, namely being voluntary and driven by business. On the other hand, policymakers could see
26 this as an opportunity to mediate societal demands to business and to deploy CSR for governance purposes, to
27 maintain the regime's legitimacy while also sustaining economic growth.
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41 **5.3. Limitations**

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43 Due to limited resources, the scope of the study is confined to three databases. These databases predominantly
44 consist of peer-reviewed English language articles which provide comparative insights on the evolution of CSR
45 research in Vietnam. We did not intend to ignore Vietnamese language literature in our research but at the time
46 of writing there were no Vietnamese language publications indexed in these databases. The absence of Vietnamese
47 language literature suggests that future studies need to employ different selection criteria and methodology to
48 include Vietnamese language sources. Therefore, we must be cautious in making the assumption that CSR
49 research fully reflects CSR practices in Vietnam since there are lag effects between practices and research,
50 suggesting that some of our conclusions may underestimate recent developments in the field.
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5.4. Concluding remarks

This study aims to provide a better understanding of the peculiarities of the Vietnamese context through a comprehensive review of the literature on the emerging field of CSR in Vietnam. Despite the growth of research on CSR in Vietnam, this study highlighted a number of gaps. Therefore, this study suggests areas for improvement of future research, such as a call for more scholarly attention to details about the Vietnamese institutional context and more context-sensitive and multilevel CSR research.

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Figures and Tables

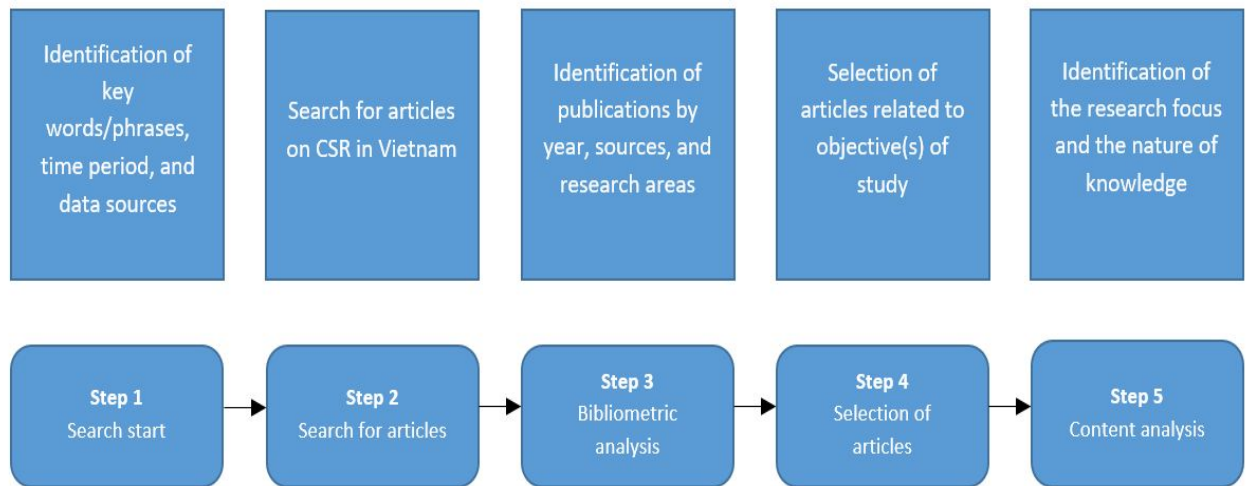


Figure 1. Systematic literature review process

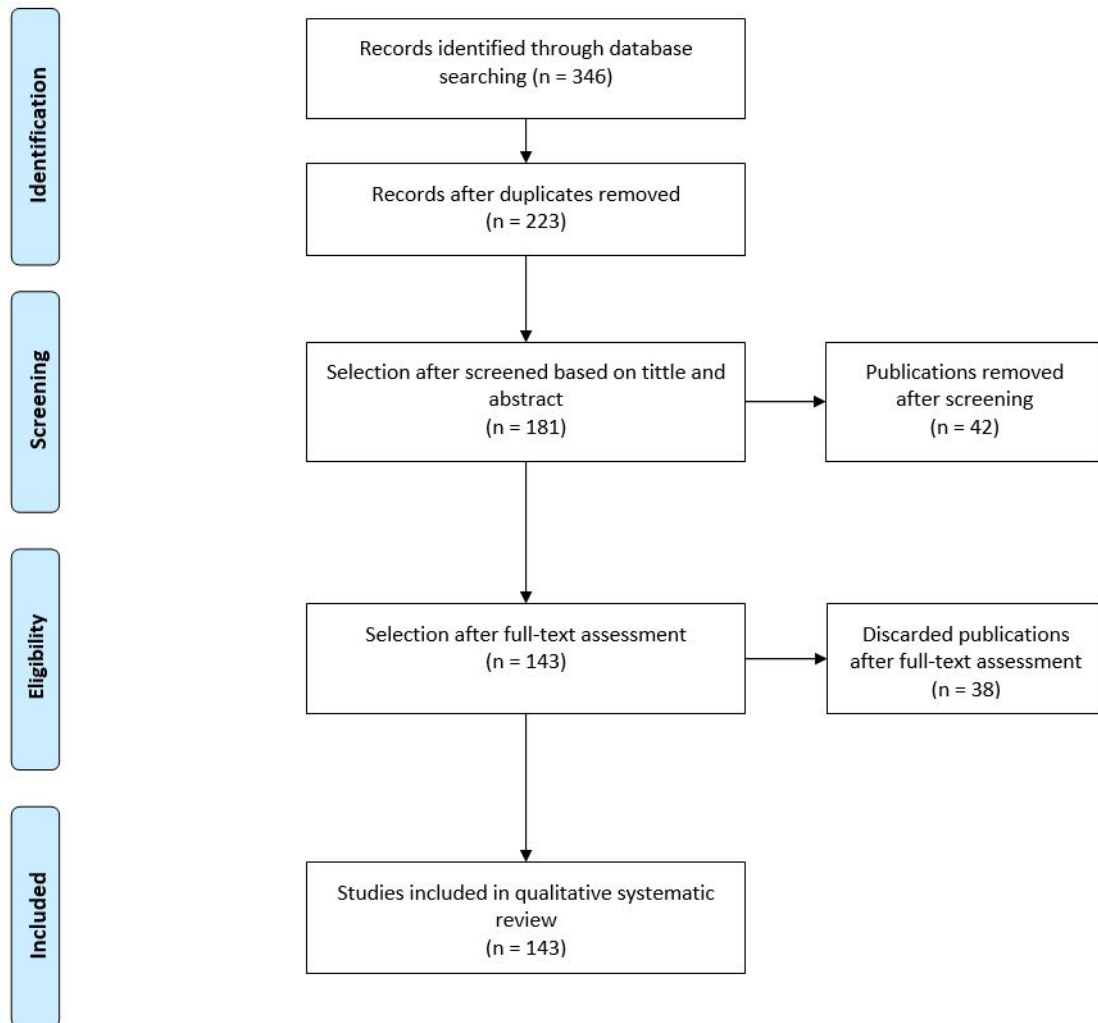


Figure 2. PRISMA flow diagram

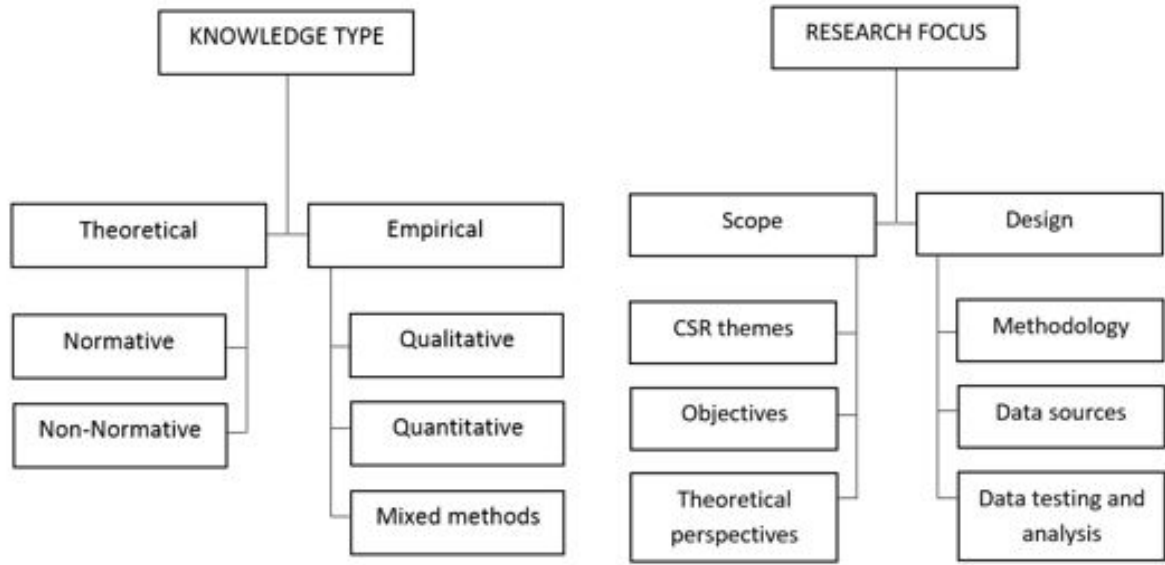


Figure 3: Classification of literature on CSR in Vietnam

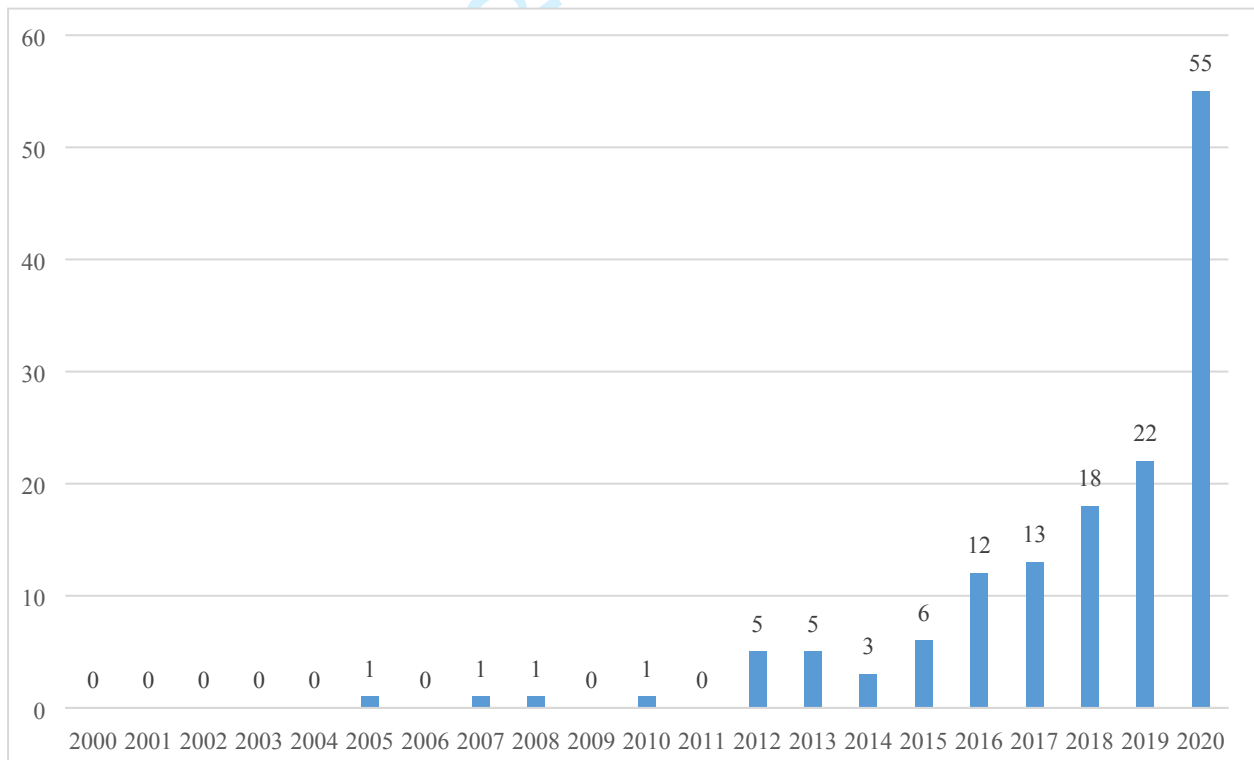


Figure 4. Distribution by year

Focused areas	Journal title (Number of articles)
Sustainability and CSR (15 journals – 42 articles)	Sustainability (12); Journal of Cleaner Production (6); Journal of Business Ethics (5); Journal of Sustainable Tourism (4); Corporate Social Responsibility and Environmental Management (3); Social Responsibility Journal (3); Agroecology and Sustainable Food Systems (1); Asian Journal of Business Ethics (1); Corporate Governance: The International Journal of Business in Society (1); Entrepreneurship and Sustainability Issues (1); Global Social Policy (1); International Journal of Business and Society (1); International Journal of Business Governance and Ethics (1); Issues in Social & Environmental Accounting (1); Journal of Occupational and Environmental Hygiene (1);
Management and Organisational Studies (21 journals – 38 articles)	Management Science Letters (11); International Journal of Contemporary Hospitality Management (2); Asia Pacific Business Review (2); Asia-Pacific Journal of Business Administration (2); Cogent Business & Management (2); Journal of Organizational Change Management (2); The Learning Organization (2); Uncertain Supply Chain Management (2); Asian Academy of Management Journal (1); International Journal of Recent Advances in Organizational Behavior & Decision Sciences (1); Journal of Small Business Management (1); Management (1); Management (France) (1); Polish Journal of Management Studies (1); Academy of Management Journal (1); Industrial Engineering and Management Systems (1); International Journal of Logistics Management (1); International Journal of Public Sector Management (1); Journal of Hospitality and Tourism Management (1); Knowledge Management Research and Practice (1); Team Performance Management: An International Journal (1)
Finance, Accounting, and Economics (19 journals – 31 articles)	Journal of Asian Finance, Economics and Business (11); Accounting (3); Academy of Accounting and Financial Studies Journal (1); Cogent Economics & Finance (1); DLSU Business and Economics Review (1); Emerging Markets Finance and Trade (1); European Economic Review (1); International Journal of Energy Economics and Policy (1); International Journal of Financial Research (1); Journal of Applied Economic Sciences (1); Journal of

	Risk and Financial Management (1); Meditari Accountancy Research (1); Pacific Accounting Review (1); International Journal of Applied Business and Economic Research (1); Socio-Economic Review (1); Tourism Economics (1); UTCC International Journal of Business & Economics (1); WSEAS Transactions on Business and Economics (1); Environment and Development Economics (1)
Other fields (19 journals – 21 articles)	Clinical Governance: An International Journal (2); International Journal of Entrepreneurship (1); Journal of Development Studies (1); Journal of International Studies (1); Journal of International Business Research (1); Politics & Society (1); International Journal of Emerging Markets (1); Benchmarking: An International Journal (1); British Food Journal (1); British Journal of Industrial Relations (1); Gestion 2000 (1); Intangible Capital (1); International Journal of Health Care Quality Assurance (1); Personnel Review (1); Processes (1); Service Business (1); Societies (1); Journal of Asia-Pacific Business (2); Journal of Business Research (1)
Marketing and Communication (9 journals – 11 articles)	International Journal of Pharmaceutical and Healthcare Marketing (2); Marketing Intelligence and Planning (2); Academy of Marketing Studies (1); Corporate Communications (1); Corporate Reputation Review (1); Journal of International Consumer Marketing (1); Journal of Pharmaceutical and Healthcare Marketing (1); Journal of Strategic Marketing (1); Public Relations Review (1)

Table 1. Distribution by journals

Industry	No of articles
General - Cross-industry	61 (43%)
Textiles, Garment, and Footwear	17 (12%)
Tourism and Hospitality	14 (10%)
Healthcare	12 (8%)

Food and Beverage	11 (8%)
Banking	6 (4%)
Software	4 (3%)
Logistics	3 (2%)
Other industries, including Automobile, Creative, Energy, FMCG, Construction, PR, Supermarket (Retail), Chemical, Mining, and Aviation	15 (10%)

Table 2. Distribution by industry

Empirical research		Theoretical research	
Quantitative	94	Non-Normative	3
Qualitative	22	Normative	0
Mixed	24		
Total	140	Total	3

Table 3. The nature of CSR in Vietnam research, 2000-2020

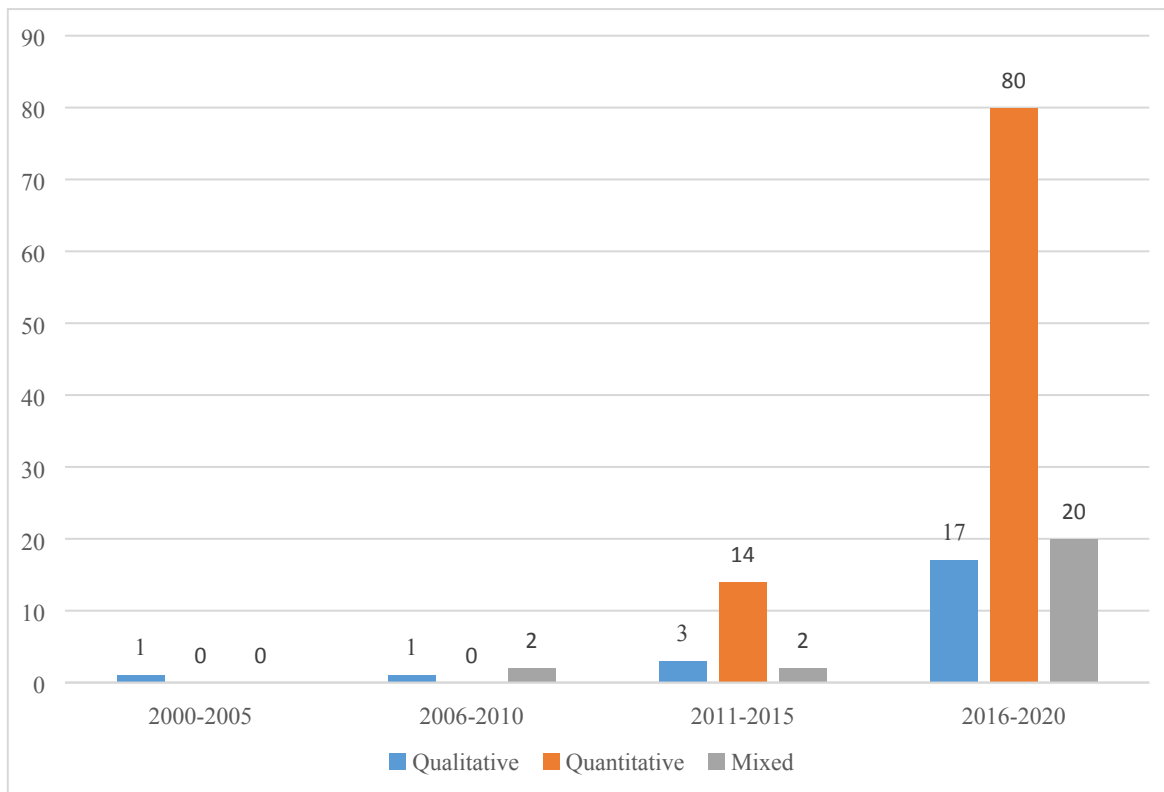


Figure 5. The changes in methodologies among empirical articles, 2000-2020

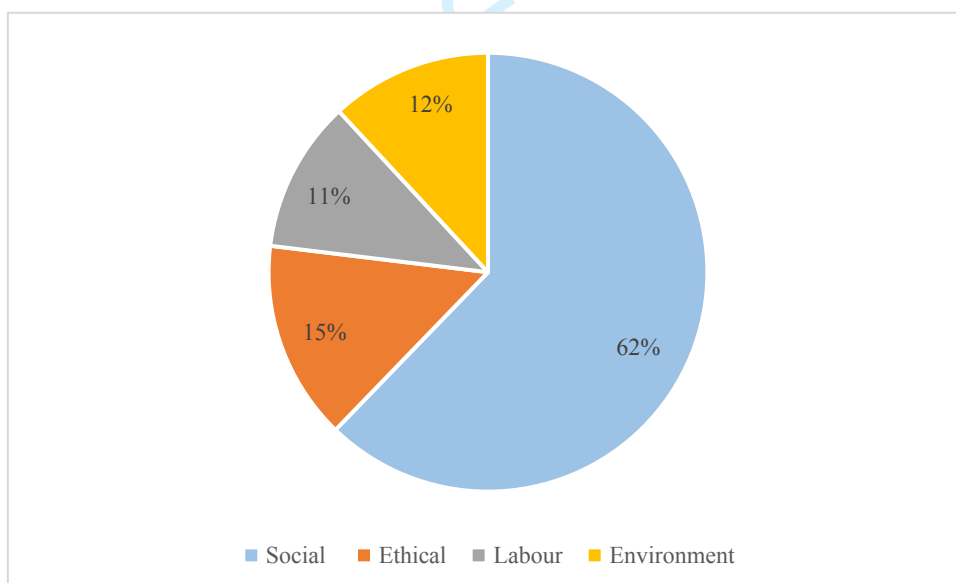


Figure 6. Dominant CSR themes

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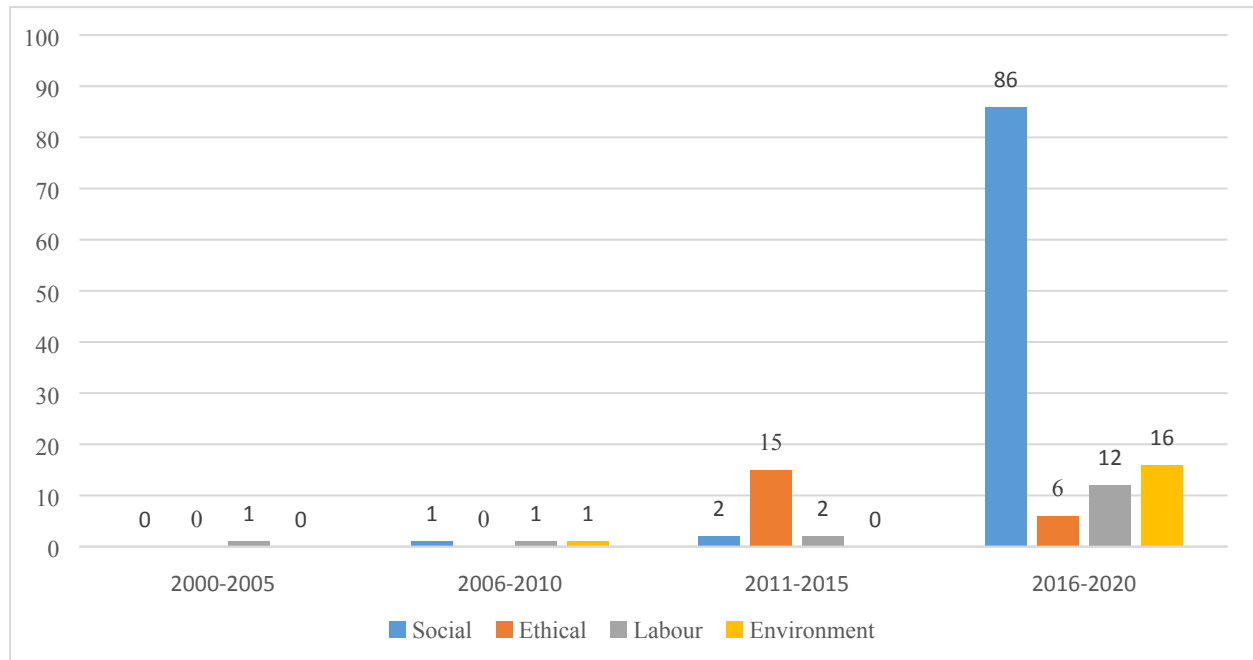


Figure 7. Dominant CSR themes, 2000-2020

Argumentative	Analytical	Compare and Contrast	Cause and Effect	Report	Interpretive
2 (1%)	10 (7%)	5 (3%)	110 (77%)	2 (1%)	14 (10%)

Table 4. Dominant objectives in CSR in Vietnam articles, 2000-2020

Theoretical lens	No of articles	Percentage
Single theory	46	33%
Multi theories	39	30%
Not specified	58	37%

Table 5. Categories of theoretical frameworks

Name of the theory	No of articles
Stakeholder theory	37
Agency theory	15
Signaling theory	9

Institutional theory	8
Social Identity theory	7
Legitimacy theory	6
Theory of Reasoned Action	6
Resource-based theory	5
Lewin's field theory	4
Schwartz's (1992) value theory	4
Social exchange theory	4
Conservation of Resources (COR) theory	3
Self-consistency theory	3
Social capital theory	3
Structural holes theory	3
Theory of Planned Behavior	3
Contingency theory	2
Slack Resource Theory	2

Table 6. Dominant theories

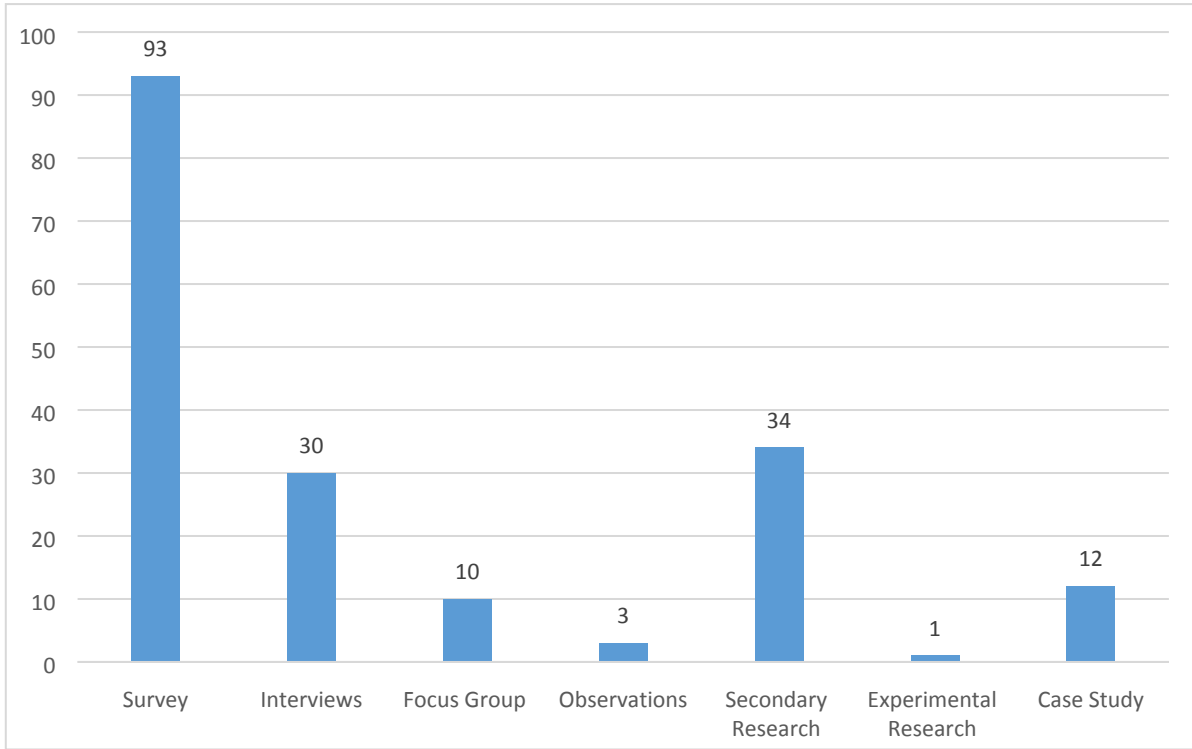


Figure 8. Dominant data collection method

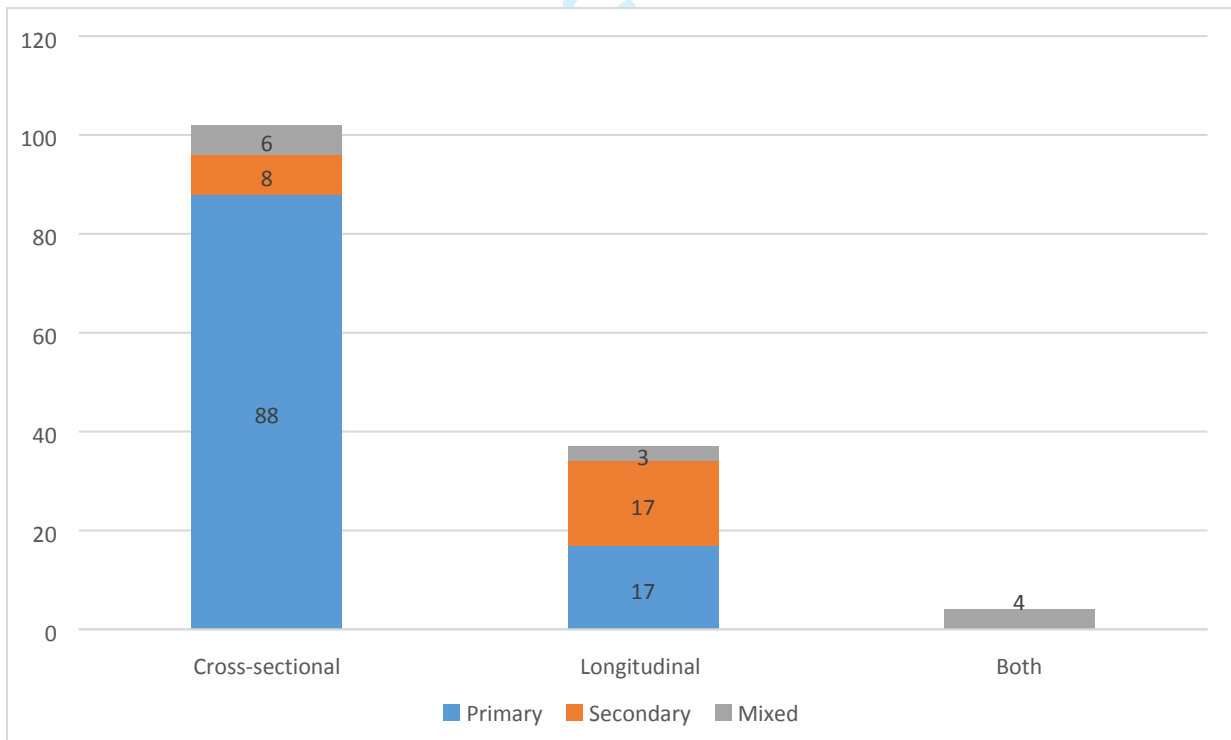


Figure 9. Nature and source of data in CSR in Vietnam articles, 2000-2020

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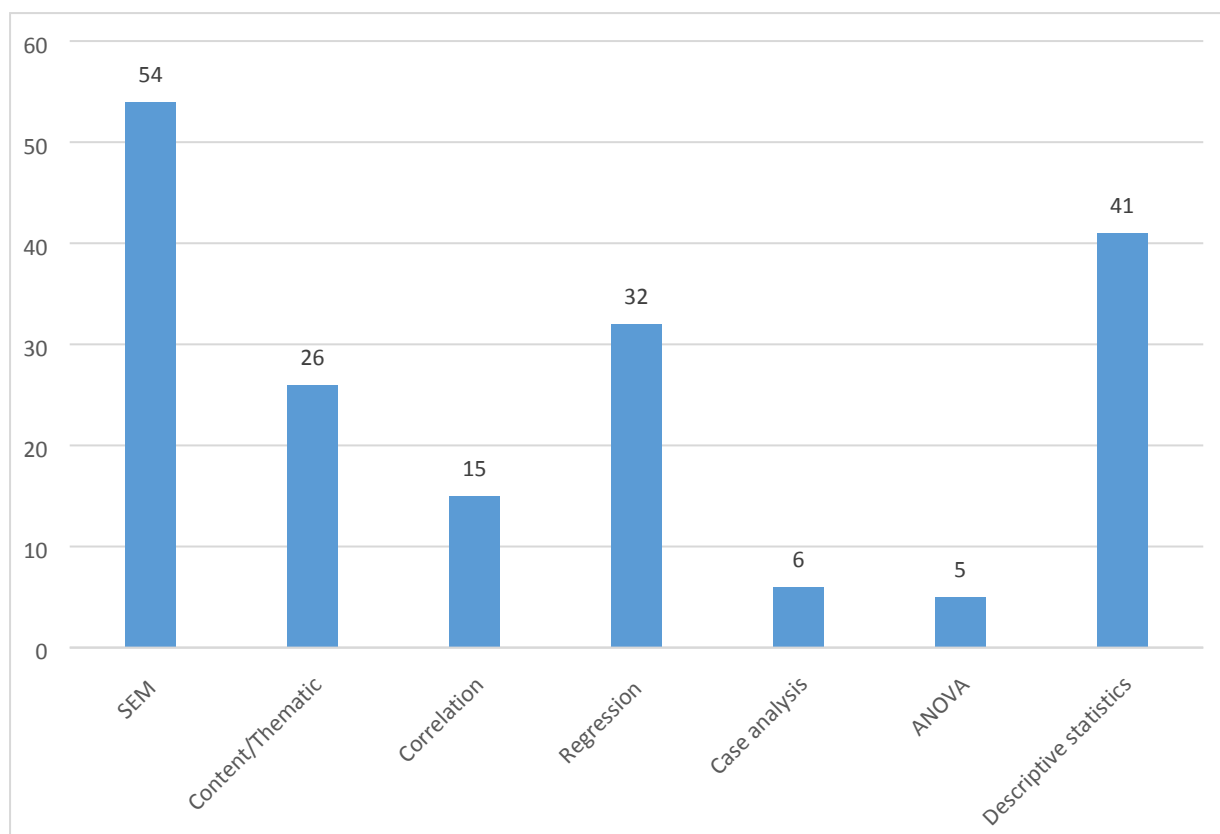


Figure 10. Dominant data analysis techniques

Business Review

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